

MURPHY FLOOR AMENDMENT

HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2365

(Reference to printed bill)

1 Page 1, after line 14, insert:

2 "Sec 2. Section 42-16157, Arizona Revised Statutes, is amended to  
3 read:

4 42-16157. Appeal of valuation from county assessor to state  
5 board of equalization

6 A. Except as provided in subsection C or D of this section, if the  
7 county assessor denies all or part of a petition under section 42-16055, and  
8 if a county board of equalization is not established in the county where the  
9 property is located, the petitioner may appeal the assessor's decision to the  
10 state board of equalization by filing with the state board, within  
11 twenty-five days after the date that the assessor's decision was mailed to  
12 the petitioner, a copy of the written basis of the decision according to the  
13 instructions on the petition.

14 B. The department may contest any proposed valuation or classification  
15 or any proposed change in valuation or classification before the state board.  
16 If, in the director's opinion, a decision of an assessor is erroneous, the  
17 director may appeal the assessor's decision to the state board within twenty-  
18 five days after the assessor's decision was mailed to the taxpayer and the  
19 department. In such an action the taxpayer shall raise any defense the  
20 taxpayer has to liability for the tax and any additional tax sought to be  
21 imposed. If issues other than valuation or classification are raised by  
22 either party, the action shall be tried as if it were an action pursuant to  
23 section 42-11005 or 42-11052.

24 C. A property owner who receives a notice of valuation under section  
25 42-15105 may appeal the valuation to the state board as provided in  
26 subsection A of this section within twenty-five days after the date of the  
27 assessor's notice.

1           D. A property owner whose petition is denied, in whole or in part,  
2           pursuant to section 42-19051 may only appeal the valuation to the state board  
3           as provided in subsection A of this section within twenty days after the date  
4           of the assessor's notice of refusal or decision.

5           E. The state board may contract with any county with a population of  
6           less than five hundred thousand persons according to the most recent United  
7           States decennial census to ~~provide~~ review ~~of~~ AND HOLD HEARINGS AND MAKE  
8           DECISIONS ON petitions filed under section 42-16105. These hearings shall be  
9           conducted in the county in which the property of the subject hearings is  
10          located."

11 Amend title to conform

---

RICHARD A. MURPHY

2365-f1-murphy  
2/6/09  
4:42 PM  
H:jjb